

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Scott County School District 2 (7255)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,046,195	\$1,085,476	\$1,092,327	\$1,199,763	3.48%	9.84%
Non - Certified Salaries	120	\$369,476	\$374,194	\$374,219	\$394,220	1.63%	5.34%
Social Security Certified	212	\$72,178	\$77,074	\$77,697	\$86,056	4.49%	10.76%
Teacher Retirement Fund, After 7-1-95	216	\$63,764	\$74,068	\$74,589	\$81,799	6.42%	9.67%
Group Health Insurance	222	\$107,926	\$84,702	\$98,978	\$68,918	-10.61%	-30.37%
Public Employees Retirement Fund	214	\$48,135	\$51,512	\$54,552	\$56,857	4.25%	4.23%
Severance/Early Retirement Pay	213	\$52,855	\$35,753	\$41,732	\$54,587	0.81%	30.80%
Workers Compensation Insurance	225	\$0	\$87,370	\$52,654	\$51,401	NA	-2.38%
Social Security Noncertified	211	\$26,850	\$27,813	\$28,331	\$29,384	2.28%	3.72%
Nonlicensed Employees	136	\$9,797	\$10,708	\$16,732	\$15,651	12.42%	-6.46%
Other Group Insurance Authorized by Statute	224	\$6,867	\$6,662	\$8,901	\$10,992	12.48%	23.50%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,618	\$9,693	\$9,690	\$10,624	-2.21%	9.63%
Operational Supplies	611	\$12,278	\$19,334	\$11,311	\$10,573	-3.67%	-6.52%
Group Life Insurance	221	\$3,059	\$2,846	\$4,162	\$3,188	1.04%	-23.41%
Travel	580	\$5,408	\$5,727	\$2,770	\$2,077	-21.28%	-25.01%
Student Instructional Support Total		\$1,836,406	\$1,952,934	\$1,948,645	\$2,076,089	3.11%	6.54%
Student Academic Achievement							
Certified Salaries	110	\$7,714,371	\$7,782,340	\$7,671,692	\$8,154,571	1.40%	6.29%
Non - Certified Salaries	120	\$1,123,581	\$1,099,757	\$1,006,932	\$1,064,773	-1.33%	5.74%
Instruction Services	311	\$832,074	\$1,006,437	\$763,573	\$859,037	0.80%	12.50%
Severance/Early Retirement Pay	213	\$696,699	\$1,117,822	\$687,729	\$787,198	3.10%	14.46%
Group Health Insurance	222	\$974,255	\$731,414	\$826,372	\$738,462	-6.69%	-10.64%
Teacher Retirement Fund, After 7-1-95	216	\$516,029	\$587,053	\$587,821	\$619,901	4.69%	5.46%
Social Security Certified	212	\$557,185	\$567,684	\$566,278	\$582,947	1.14%	2.94%
Operational Supplies	611	\$265,212	\$271,406	\$278,876	\$243,319	-2.13%	-12.75%
Textbooks	630	\$152,721	\$262,383	\$251,092	\$225,194	10.20%	-10.31%
Licensed Employees	135	\$148,556	\$115,489	\$164,149	\$157,583	1.49%	-4.00%
Public Employees Retirement Fund	214	\$126,006	\$135,761	\$135,614	\$142,747	3.17%	5.26%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$0	\$0	\$140,464	NA	NA
Travel	580	\$84,428	\$62,595	\$86,535	\$121,060	9.43%	39.90%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Social Security Noncertified	211	\$89,595	\$83,285	\$83,188	\$88,894	-0.20%	6.86%
Other Group Insurance Authorized by Statute	224	\$57,812	\$54,127	\$62,286	\$84,883	10.08%	36.28%
Instructional Programs Improvement Services	312	\$62,936	\$78,143	\$91,892	\$60,940	-0.80%	-33.68%
Teacher Retirement Fund, Prior to 7-1-95	215	\$79,018	\$73,060	\$60,563	\$58,692	-7.16%	-3.09%
Other Professional and Technical Services	319	\$36,536	\$51,107	\$61,418	\$53,068	9.78%	-13.60%
Workers Compensation Insurance	225	\$48,477	\$65,123	\$45,123	\$45,100	-1.79%	-0.05%
Library Books	640	\$44,872	\$31,722	\$33,986	\$42,280	-1.48%	24.41%
Nonlicensed Employees	136	\$30,869	\$17,473	\$45,243	\$19,280	-11.10%	-57.39%
Equipment	730	\$6,174	\$36,000	\$9,311	\$19,049	32.53%	104.59%
Group Life Insurance	221	\$18,106	\$16,728	\$19,902	\$17,667	-0.61%	-11.23%
Staff Services	314	\$55,000	\$31,000	\$17,000	\$11,390	-32.54%	-33.00%
Miscellaneous Objects	876 - 899	\$2,398	\$2,376	\$1,400	\$10,525	44.75%	651.79%
Other Supplies and Materials	615, 660 - 689	\$38,476	\$6,902	\$35,776	\$6,413	-36.11%	-82.07%
Postage and Postage Machine Rental	532	\$4,959	\$7,303	\$10,523	\$6,016	4.95%	-42.83%
Student Transportation Services	510	\$139,793	\$0	\$3,800	\$3,800	-59.40%	0.00%
Advertising	540	\$0	\$0	\$0	\$1,750	NA	NA
Periodicals	650	\$5,961	\$4,410	\$2,531	\$1,685	-27.08%	-33.42%
Unemployment Insurance	230	\$710	\$0	\$4,226	\$87	-40.83%	-97.94%
Other Employee Benefits	241 - 290	\$15,908	\$9,007	\$2,102	\$0	-100.00%	-100.00%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$99,101	\$0	\$0	\$0	-100.00%	NA
Pupil Services	313	\$0	\$86,144	\$153,333	\$0	NA	-100.00%
Statistical Services	317	\$7,176	\$0	\$0	\$0	-100.00%	NA
Food Purchases	614	\$12,882	\$5,263	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$972	\$1,014	\$5,291	\$0	-100.00%	-100.00%
Computer Hardware	741	\$90,074	\$4,940	\$7,682	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$14,138,921	\$14,405,267	\$13,783,237	\$14,368,774	0.40%	4.25%
Overhead and Operational							
Non - Certified Salaries	120	\$1,976,399	\$1,955,833	\$2,100,686	\$2,176,972	2.45%	3.63%
Food Purchases	614	\$590,128	\$570,898	\$617,429	\$651,908	2.52%	5.58%
Repairs and Maintenance Services	430	\$355,095	\$395,811	\$527,153	\$431,134	4.97%	-18.21%
Student Transportation Services	510	\$852,390	\$815,585	\$390,914	\$348,338	-20.05%	-10.89%
Other Professional and Technical Services	319	\$14,100	\$7,610	\$4,650	\$331,630	120.22%	7031.83%

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Scott County School District 2 (7255)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Certified Salaries	110	\$333,692	\$282,185	\$244,793	\$325,009	-0.66%	32.77%
Light and Power - Other Than Heating and Cooling	625	\$272,562	\$294,483	\$314,272	\$309,193	3.20%	-1.62%
Public Employees Retirement Fund	214	\$224,400	\$248,167	\$278,700	\$295,842	7.15%	6.15%
Heating and Cooling for Buildings - Electricity	621	\$224,130	\$236,243	\$270,407	\$255,269	3.31%	-5.60%
Insurance	520	\$233,608	\$232,083	\$228,321	\$212,637	-2.32%	-6.87%
Vehicles	731	\$244,033	\$242,639	\$260,538	\$204,151	-4.36%	-21.64%
Operational Supplies	611	\$165,694	\$199,092	\$197,300	\$195,337	4.20%	-0.99%
Group Health Insurance	222	\$222,234	\$167,452	\$191,185	\$182,291	-4.83%	-4.65%
Social Security Noncertified	211	\$144,957	\$144,082	\$158,593	\$164,177	3.16%	3.52%
Gasoline and Lubricants	613	\$166,299	\$139,991	\$134,189	\$114,703	-8.87%	-14.52%
Water and Sewage	411	\$100,139	\$111,098	\$110,201	\$107,950	1.90%	-2.04%
Heating and Cooling for Buildings - Gas	622	\$112,842	\$135,273	\$121,269	\$80,727	-8.03%	-33.43%
Severance/Early Retirement Pay	213	\$16,656	\$113,018	\$52,818	\$72,566	44.47%	37.39%
Nonlicensed Employees	136	\$55,265	\$46,310	\$63,552	\$58,999	1.65%	-7.16%
Workers Compensation Insurance	225	\$58,390	\$10,000	\$68,842	\$57,634	-0.33%	-16.28%
Dues and Fees	810	\$22,555	\$24,672	\$21,585	\$34,650	11.33%	60.53%
Removal of Refuse and Garbage	412	\$31,819	\$31,524	\$31,894	\$32,344	0.41%	1.41%
Telephone	531	\$37,748	\$38,420	\$30,321	\$27,660	-7.48%	-8.78%
Board Member Compensation	115	\$25,824	\$24,278	\$16,408	\$24,972	-0.84%	52.19%
Board of Education Services	318	\$24,976	\$13,499	\$32,152	\$24,826	-0.15%	-22.79%
Teacher Retirement Fund, After 7-1-95	216	\$9,332	\$21,017	\$22,680	\$23,552	26.04%	3.85%
Social Security Certified	212	\$22,363	\$22,925	\$17,281	\$23,183	0.90%	34.15%
Tires and Repairs	612	\$7,798	\$10,961	\$11,109	\$21,687	29.14%	95.23%
Travel	580	\$11,420	\$13,227	\$15,170	\$13,825	4.89%	-8.87%
Other Group Insurance Authorized by Statute	224	\$7,079	\$6,371	\$9,362	\$10,602	10.63%	13.25%
Other Supplies and Materials	615, 660 - 689	\$5,346	\$5,244	\$4,845	\$9,561	15.64%	97.35%
Postage and Postage Machine Rental	532	\$7,625	\$7,754	\$8,080	\$7,203	-1.42%	-10.86%
Group Life Insurance	221	\$5,363	\$4,757	\$6,000	\$4,926	-2.10%	-17.90%
Unemployment Insurance	230	\$0	\$0	\$0	\$684	NA	NA
Miscellaneous Objects	876 - 899	\$38,807	\$86,081	\$6	\$95	-77.76%	1627.27%
Invalid Object Code	691 - 698	\$0	\$27	\$0	\$0	NA	NA
Data Processing Services	316	\$1,945	\$5,356	\$2,247	\$0	-100.00%	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,343	\$3,223	\$0	\$0	-100.00%	NA
Overtime Salaries	140	\$426	\$0	\$0	\$0	-100.00%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Computer Hardware	741	\$0	\$0	\$209	\$0	NA	-100.00%
Staff Services	314	\$0	\$0	\$332,703	\$0	NA	-100.00%
Overhead and Operational Total		\$6,630,784	\$6,667,188	\$6,897,864	\$6,836,239	0.77%	-0.89%
Non Operational							
Other Supplies and Materials	615, 660 - 689	\$2,562,987	\$2,532,571	\$2,816,604	\$2,616,055	0.51%	-7.12%
Computer Hardware	741	\$542,525	\$349,199	\$706,145	\$395,189	-7.62%	-44.04%
Construction Services	450	\$75,101	\$729,925	\$1,833,357	\$351,653	47.10%	-80.82%
Non - Certified Salaries	120	\$122,820	\$257,337	\$311,630	\$306,120	25.65%	-1.77%
Pupil Services	313	\$0	\$0	\$91,800	\$170,739	NA	85.99%
Equipment	730	\$175,599	\$190,788	\$203,737	\$169,745	-0.84%	-16.68%
Certified Salaries	110	\$175,507	\$198,224	\$213,514	\$112,634	-10.50%	-47.25%
Content	747	\$181,966	\$147,395	\$100,135	\$83,239	-17.76%	-16.87%
Connectivity	744	\$67,213	\$68,669	\$70,667	\$51,751	-6.33%	-26.77%
Other Technology Hardware	746	\$30,641	\$204,454	\$40,412	\$44,394	9.71%	9.85%
Rentals	440	\$17,973	\$16,430	\$21,856	\$20,038	2.76%	-8.32%
Staff Services	314	\$13,312	\$25,737	\$15,826	\$18,103	7.99%	14.39%
Operational Supplies	611	\$16,605	\$20,693	\$22,245	\$15,481	-1.74%	-30.41%
Severance/Early Retirement Pay	213	\$0	\$5,452	\$8,971	\$12,621	NA	40.69%
Teacher Retirement Fund, After 7-1-95	216	\$18,024	\$20,813	\$22,403	\$12,113	-9.46%	-45.93%
Awards	875	\$2,500	\$2,500	\$1,650	\$10,547	43.32%	539.20%
Pre-2008 Object Code - Temporary Salaries	130	\$9,888	\$3,766	\$6,755	\$10,428	1.34%	54.39%
Social Security Noncertified	211	\$9,435	\$19,525	\$13,441	\$9,763	0.86%	-27.36%
Land and Easements	710	\$52,358	\$35,091	\$16,619	\$9,633	-34.51%	-42.04%
Buildings	720	\$0	\$18,095	\$42,168	\$9,227	NA	-78.12%
Social Security Certified	212	\$12,386	\$14,066	\$15,306	\$8,127	-10.00%	-46.90%
Dues and Fees	810	\$0	\$0	\$0	\$2,100	NA	NA
Seldom or Non-Recurring Purchases	873	\$5,159	\$3,198	\$1,230	\$2,075	-20.36%	68.70%
Public Employees Retirement Fund	214	\$1,835	\$1,292	\$1,105	\$1,278	-8.64%	15.71%
Telecommunications Equipment	745	\$0	\$21,854	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$0	\$0	\$947	\$0	NA	-100.00%
Travel	580	\$0	\$0	\$1,262	\$0	NA	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Non Operational Total	\$4,093,832	\$4,887,071	\$6,579,782	\$4,443,053	2.07%	-32.47%
	Grand Total	\$26,699,944	\$27,912,461	\$29,209,527	\$27,724,155	0.95%	-5.09%